

Brighton & Hove City Council

Audit, Standards & General Purposes Committee

Agenda Item 36

Subject: External Audit - Audit Findings Report 2024/25

Date of meeting: 25 November 2025

Report of: Interim Director of Property & Finance

Contact Officer: Name: Jane Strudwick
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Ward(s) affected: All

For general release

1. Purpose of the report and policy context

- 1.1 The audit findings report sets out the findings of the 2024/25 audit by the council's appointed external auditor, Grant Thornton. It includes the key messages arising from the audit of the financial statements and also sets out the arrangements for the auditor's value for money work. The value for money results will be covered in more detail in the external auditor's full annual report, which will be taken to the next Audit, Standards & General Purposes committee in January 2026.
- 1.2 The report indicates the external auditor's anticipated opinion on the council's financial statements and advises the committee of any outstanding audit queries.

2. Recommendations

- 2.1 That Committee note the findings set out in the 2024/25 Audit Findings Report and ask questions of the auditor as necessary and raise any other matters relevant to the audit of the 2024/25 financial statements.

3. Context and background information

- 3.1 The council's 2024/25 Statement of Accounts are required under statute and regulation to be published in draft by 30 June and the audited version published by the deadline of 27 February 2026.
- 3.2 Committee consideration of the audit findings report and audited 2024/25 Statement of Accounts (subject to conclusion of final audit queries) are part of meeting the legal requirements prior to final publication.

4. Analysis and consideration of alternative options

- 4.1 This committee is the committee charged with responsibility for approval of the council's Statement of Accounts and as such it is duty-bound to consider the findings and recommendations of the external auditor in considering its approval of the statements.

5. Community engagement and consultation

- 5.1 The draft 2024/25 Statement of Accounts were published / made available on the council's website on 1 July 2025 through to 11 August 2025 (30 working days)

6. Financial implications

- 6.1 The Audit Findings Report at Appendix 1 sets out the financial implications of the auditor's findings and confirms the audit fees for the year.

Name of finance officer consulted: Haley Woollard
Date consulted: 12/11/25

7. Legal implications

- 7.1 The legal framework for approving the council's statement of accounts is provided by Regulation 9 of the Accounts and Audit Regulations 2015 (statutory instrument 2015/234), as amended. The Regulations permit either full Council or a Committee with delegated authority to consider and approve the statement of accounts.
- 7.2 At Brighton & Hove City Council, the Audit, Standards & General Purposes Committee is the designated committee for the above purpose. As a result, it is the correct body to consider the external auditor's findings (set out in their report at Appendix 1).

Name of lawyer consulted: Victoria Simpson Date consulted: 11/11/2025

8. Risk implications

- 8.1 There are no direct implications.

9. Equalities implications

- 9.1 There are no direct implications.

10. Sustainability implications

- 10.1 There are no direct implications.

11. Conclusion

- 11.1 The external audit feedback on the council's 2024/25 Statement of Accounts

is set out in Grant Thornton's audit findings report at Appendix 1

Supporting Documentation

1. Appendices

1. Grant Thornton Brighton & Hove City Council 2024/25 Audit Findings Report

2. Background documents

1. Working Papers in support of the audit which were available during the publicised Public Inspection period.

